

EXHIBIT 36

Gulas A M

From: Gulas A M
Sent: Tuesday, May 14, 2013 4:21 PM
To: Christopher Charles B
Cc: Spatz William V
Subject: RE: Summons regulation project

Okav. b(5) DP
b(5) DP
b(5) DP

From: Christopher Charles B
Sent: Tuesday, May 14, 2013 4:14 PM
To: Gulas A M
Cc: Goldstein Richard S; Spatz William V; Goldman Richard G; Christopher Charles B
Subject: RE: Summons regulation project

I spoke to Gary. b(5) DP
b(5) DP; we can discuss the options then.

Charles B. Christopher
IRS, Office of Chief Counsel
Chief, Branch 7 (Procedure & Administration)
(202) 622-4570

From: Gulas A M
Sent: Tuesday, May 14, 2013 3:37 PM
To: Christopher Charles B; Colbert Deborah M
Cc: Gray Gary D; Goldstein Richard S; Goldman Richard G; Spatz William V
Subject: RE: Summons regulation project

b(5) DP
b(5), DP b(5), DP

From: Christopher Charles B
Sent: Thursday, May 09, 2013 5:51 PM
To: Gulas A M; Colbert Deborah M
Cc: Gray Gary D; Goldstein Richard S; Goldman Richard G; Spatz William V; Christopher Charles B
Subject: Summons regulation project

The summons reg project to allow outside experts to ask questions has been formally approved. Please do whatever is necessary to open a reg file and get the project on the PGP grid. As discussed, the matter is assigned to AM Gulas, with Bill Spatz as reviewer. A front office reviewer is TBD.

Charles B. Christopher
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